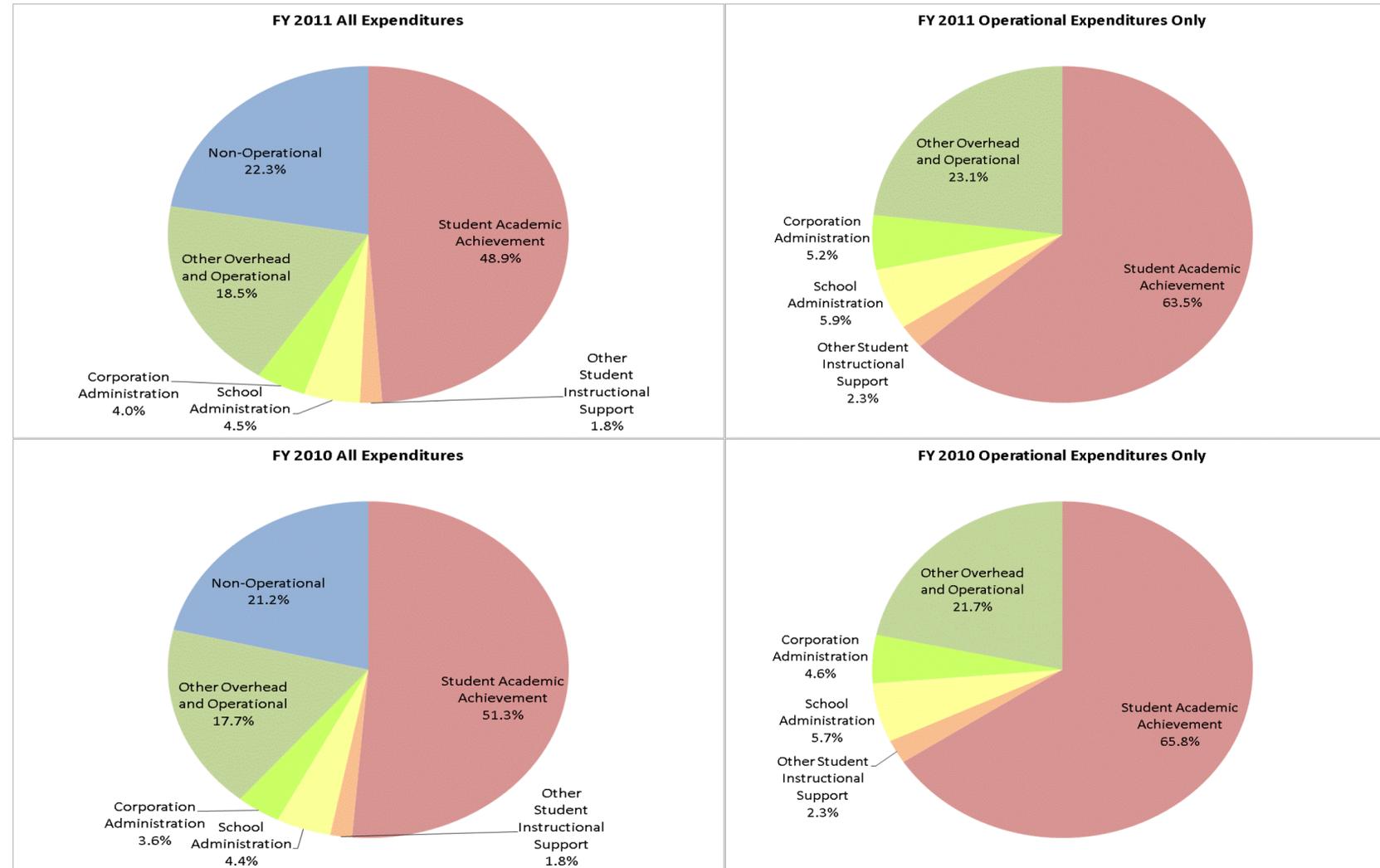


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2010 - June 2011  
West Clark Community Schools (940)**

West Clark Community Schools (940)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$12,771,761	59.3%	\$15,123,378	50.2%	\$20,815,787	51.3%	\$19,720,778	48.9%
Student Instructional Support	\$1,405,423	6.5%	\$1,856,361	6.2%	\$2,503,690	6.2%	\$2,545,211	6.3%
Overhead and Operational	\$4,474,526	20.8%	\$6,901,566	22.9%	\$8,657,712	21.3%	\$9,065,679	22.5%
Nonoperational	\$2,901,555	13.5%	\$6,224,470	20.7%	\$8,598,579	21.2%	\$9,000,307	22.3%
<b>Grand Total</b>	<b>\$21,553,265</b>		<b>\$30,105,774</b>		<b>\$40,575,769</b>		<b>\$40,331,975</b>	

	FY 2001	FY 2006	FY 2010	FY 2011
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	65.8%	56.4%	57.5%	55.2%



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2010 - June 2011  
West Clark Community Schools (940)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten			\$775,604	\$810,511			5%
	11100 Regular Programs; Elementary	\$3,763,818	\$3,851,567	\$5,930,027	\$5,664,987	51%	47%	-4%
	11200 Regular Programs; Middle/Junior High	\$1,098,281	\$1,495,549	\$2,280,963	\$2,022,174	84%	35%	-11%
	11300 Regular Programs; High School	\$2,621,971	\$2,665,420	\$4,692,362	\$4,370,851	67%	64%	-7%
	11350 Regular Programs; High School; Academic Honors Diploma		\$62,373	\$154,339	\$191,919		208%	24%
	11450 Vocational Education; Consumer and Homemaking	\$149,837	\$151,063	\$274,152	\$261,367	74%	73%	-5%
	11470 Vocational Education; Business Education		\$9,186	\$2,767			-100%	-100%
	11630 Regular Programs; Alternative Education Programs; High School			\$239,232	\$192,123			-20%
	11910 Other Regular Programs; Competency Testing			\$1,801	\$23,180			> 500%
	12110 Gifted And Talented; Gifted and Talented	\$18,793	\$13,887	\$21		-100%	-100%	-100%
	12150 Gifted And Talented; High Ability Student Programs			\$41,679	\$42,334			2%
	12210 Mental Disabilities; Mild Mental Disabilities	\$1,098,808	\$1,537,256	\$3,016,182	\$3,042,701	177%	98%	1%
	12230 Mental Disabilities; Severe Mental Disabilities	\$32,546				-100%		
	12340 Physical Impairment; Hearing Impairment		\$26,346	\$14,583			-100%	-100%
	12350 Physical Impairment; Homebound	\$19,722	\$22,855	\$20,666	\$21,099	7%	-8%	2%
	12510 Culturally Different; Communication Disorders	\$95,787	\$122,644	\$189,334	\$221,365	131%	80%	17%
	12710 Equal Opportunity At Risk	\$74,454	\$102,547	\$97,283	\$80,647	8%	-21%	-17%
	12810 Special Education Preschool		\$187,879	\$211,182	\$185,490		-1%	-12%
	12900 Other Special Programs		\$38,988	\$171,265	\$195,696		402%	14%
	14100 Summer School Programs; Elementary				\$1,230			
	14200 Summer School Programs; Middle/Junior High School	\$4,727	\$11,209		\$2,796	-41%	-75%	
	14300 Summer School Programs; High School	\$29,058	\$43,881	\$77,888	\$111,764	285%	155%	43%
	16100 Remediation Testing	\$52,113	\$88,631	\$154,886	\$90,118	73%	2%	-42%
	16200 Preventive Remediation	\$31,893	\$11,533	\$2,850	\$1,208	-96%	-90%	-58%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition			\$99,317	\$28,725			-71%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$416,418	\$349,206	\$633,722	\$562,498	35%	61%	-11%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$276,299	\$398,580	\$499,041	\$341,398	24%	-14%	-32%
	22110 Improvement of Instruction; Service Area Direction	\$7,969	\$3,203	\$14,851	\$194,058	> 500%	> 500%	> 500%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$31,687	\$38,279	\$11,941	-\$539	-102%	-101%	-105%
	22130 Improvement of Instruction; Instructional Staff Training	\$70,163	\$20,549			-100%	-100%	
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$39,073				-100%		
	22220 Library/Media Services; School Library	\$213,827	\$290,583	\$448,647	\$463,230	117%	59%	3%
	22230 Library/Media Services; Audiovisual	\$11,609	\$2,733	\$332		-100%	-100%	-100%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$90,996				-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$103,149	\$105,274			-100%	-100%	
	22360 Instruction, Related Technology; Network Support		\$86,135	\$323,925	-\$30,180		-135%	-109%
	22900 Other Support Service, Instructional Staff				\$44,835			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$189,872	\$374,503	\$281,103	\$467,418	146%	25%	66%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$76,437	\$107,557	\$153,842	\$115,778	51%	8%	-25%
	26497 2007 Account Code - Teachers Retirement Fund	\$522,880	\$661,892					
<b>Student Academic Achievement Total</b>		<b>\$11,142,191</b>	<b>\$12,881,306</b>	<b>\$20,815,787</b>	<b>\$19,720,778</b>	<b>77%</b>	<b>53%</b>	<b>-5%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$246,967	\$316,457	\$557,625	\$530,913	115%	68%	-5%
	21230 Guidance Services; Appraisal Services	\$6,293				-100%		
	21340 Health Services; Nurse Services	\$55,595	\$61,995	\$156,390	\$185,437	234%	199%	19%
	21810 Special Education Administration; Service Area Direction	\$19,685				-100%		
	24100 Office of The Principal	\$864,086	\$1,172,837	\$1,789,675	\$1,828,862	112%	56%	2%
<b>Student Instructional Support Total</b>		<b>\$1,192,627</b>	<b>\$1,551,289</b>	<b>\$2,503,690</b>	<b>\$2,545,211</b>	<b>113%</b>	<b>64%</b>	<b>2%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$16,938	\$15,030	\$51,695	\$50,064	196%	233%	-3%
	23150 Board of Education; Legal Services	\$26,591	\$6,500	\$26,441	\$49,634	87%	> 500%	88%
	23160 Board of Education; Promotion Expenses	\$2,196	\$2,794	\$3,740	\$263	-88%	-91%	-93%
	23190 Board of Education; Other Governing Body Services	\$4,108	\$4,682	\$8,457	\$4,875	19%	4%	-42%
	23210 Executive Administration; Office of The Superintendent	\$179,105	\$290,173	\$534,643	\$428,296	139%	48%	-20%
	23220 Executive Administration; Community Relations		\$1,254	\$3,293	\$5,895		370%	79%

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2010 - June 2011  
West Clark Community Schools (940)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	23230 Executive Administration; Staff Relations and Negotiations	\$82	\$34,675	\$5,746	\$153	87%	-100%	-97%
	23290 Executive Administration; Other Executive Administration Services	\$2,280	\$11,036	\$15,815	\$16,991	> 500%	54%	7%
	25110 Fiscal Services; Office of The Business Manager	\$140,592	\$192,860	\$269,103	\$264,266	88%	37%	-2%
	25191 Other Fiscal Services; Refund of Revenue	\$5,028	\$73,170	\$99,788	\$42,266	> 500%	-42%	-58%
	25195 Other Fiscal Services; Bank Account Service Charge	\$4,023	\$9,838	\$2,890	\$8,689	116%	-12%	201%
	25196 Other Fiscal Services; Cash Change				\$313			
	25199 Other Fiscal Services; Other	\$4,215	\$8,886	\$4,130	\$3,661	-13%	-59%	-11%
	25400 Planning, Research, Development and Evaluation		\$200	\$887			-100%	-100%
	25750 Personnel Services; Health Services	\$1,740	\$3,435	\$4,613	\$3,925	126%	14%	-15%
	25790 Personnel Services; Other Professional Services			\$429,072	\$387,038			-10%
	25850 Administrative Technology Services; Network Support				\$356,128			
	25990 Other Support Services, Central	\$315				-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,238,271	\$1,598,328	\$2,362,399	\$2,510,201	103%	57%	6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$669	\$1,035	\$11,232	\$2,627	293%	154%	-77%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$350,320	\$678,750	\$720,523	\$571,429	63%	-16%	-21%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,069	\$1,575					
	26499 2007 Account Code - Other		\$86,314					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$5,261	\$33,923	\$8,792	\$9,737	85%	-71%	11%
	26700 Operation and Maintenance of Plant Services; Insurance	\$111,484	\$468,318	\$3,981	\$170,618	53%	-64%	> 500%
	27010 Student Transportation; Service Area Direction	\$25,311		\$68,911	\$68,614	171%		0%
	27100 Student Transportation; Vehicle Operation	\$369,597	\$525,723	\$866,442	\$957,901	159%	82%	11%
	27200 Student Transportation; Monitoring Services		\$54,635				-100%	
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$114,734	\$193,122	\$367,597	\$357,412	212%	85%	-3%
	27400 Student Transportation; Purchase of School Buses	\$304,316	\$342,713	\$351,845	\$250,786	-18%	-27%	-29%
	27500 Student Transportation; Insurance on Buses	\$12,191	\$40,000		\$29,474	142%	-26%	
	27700 Student Transportation; Contracted Transportation Services	\$534,206	\$674,140	\$664,428	\$669,638	25%	-1%	1%
	27900 Student Transportation; Other Student Transportation Services	\$15,350	\$6,824	\$1,067	\$1,457	-91%	-79%	37%
	27910 Student Transportation; Bus Driver Training	\$251	\$2,235		\$934	272%	-58%	
	31100 Food Services Operations; Service Area Direction	\$25,094	\$257,406	\$702,543	\$778,676	> 500%	203%	11%
	31200 Food Services Operations; Food Preparation and Dispensing	\$271,959	\$183,249	\$58,578	\$39,433	-86%	-78%	-33%
	31400 Food Services Operations; Food Purchases	\$305,125	\$527,412	\$892,155	\$897,247	194%	70%	1%
	31900 Other Food Services	\$39,875	\$68,052	\$116,905	\$127,040	219%	87%	9%
<b>Overhead and Operational Total</b>		<b>\$4,113,296</b>	<b>\$6,398,285</b>	<b>\$8,657,712</b>	<b>\$9,065,679</b>	<b>120%</b>	<b>42%</b>	<b>5%</b>
<b>Nonoperational</b>								
	33400 Athletic Coaches	\$210,105	\$235,996	\$389,363	\$377,507	80%	60%	-3%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$166,897	\$40,595	\$8,410	\$10	-100%	-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$103,006	\$538,357		\$31,172	-70%	-94%	
	45100 Building Acquisition, Construction and Improvements	\$780,138	\$269,857	\$60,873	\$135,241	-83%	-50%	122%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities		\$2,891	\$4,142	\$6,573		127%	59%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment			\$13,436	\$18,257			36%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment		\$22,725				-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$601,898	\$869,416	\$2,005,178	\$1,222,605	103%	41%	-39%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction		\$26,639				-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$60,000		\$305,000	\$325,000	442%		7%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt				\$1,000			
	52100 Debt Services; Interest on Debt; Bonds	\$18,960		\$323,958	\$306,203	> 500%		-5%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$80,822	\$206,864	\$84,000	-\$13,156	-116%	-106%	-116%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$698,088	\$3,824,000	\$5,110,500	\$6,297,534	> 500%	65%	23%
	54100 Veterans' Memorial Fund; Principal	\$4,040				-100%		
	54200 Common School Fund; Principal	\$136,503	\$118,119	\$287,890	\$288,082	111%	144%	0%
	59100 Other Debt Services Obligations; Registrars Fee			\$4,330	\$1,500			-65%
	59200 Other Debt Services Obligations; Bank Fee	\$1,898	\$15,410	\$500	\$1,830	-4%	-88%	266%
	60700 Nonprogramed Charges; Scholarships		\$1,000	\$1,000	\$950		-5%	-5%
<b>Nonoperational Total</b>		<b>\$2,862,354</b>	<b>\$6,171,869</b>	<b>\$8,598,579</b>	<b>\$9,000,307</b>	<b>214%</b>	<b>46%</b>	<b>5%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$259,021	\$184,079					
	26492 2007 Account Code - Social Security	\$936,057	\$1,072,791					
	26493 2007 Account Code - Workmen's Compensation	\$100,740	\$104,000					

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2010 - June 2011  
West Clark Community Schools (940)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	26494 2007 Account Code - Group Insurance	\$816,909	\$1,484,130					
	26496 2007 Account Code - Unemployment Compensation	\$2,870	\$1,585					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$127,200	\$256,440					
<b>Prorated By Fund Total</b>		<b>\$2,242,797</b>	<b>\$3,103,025</b>					